

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**ORDER APPROVING STIPULATION OF FACTS REGARDING RSUs AND  
CSAs, INCLUDING THE TAX AND ACCOUNTING TREATMENT OF RSUs AND CSAs**

Upon the Notice of Presentment of the Stipulation of Facts Regarding RSUs and CSAs, including the Tax and Accounting Treatment of RSUs and CSAs, dated September 13, 2013 (the “Stipulation”),<sup>1</sup> a copy of which is attached hereto as Exhibit 1, seeking approval of the Stipulation which was negotiated by counsel for numerous Participants as that term is defined in paragraph 3(b) of the Court’s Second Amended Order Establishing Discovery Procedures, dated February 13, 2013 [ECF No. 34583], on the one hand, and counsel for Lehman Brothers Holdings Inc. (“LBHI”), in its capacity as Plan Administrator under the *Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors* for certain entities in the above-referenced chapter 11 cases (collectively, the “Chapter 11 Estates”), on the other hand; and the Stipulation having been executed by LBHI and the various Participants identified in the Stipulation (together with LBHI, the “Parties”); and due and proper notice of the Stipulation having been provided to all Claimants subject to the Omnibus Objections; and the Court having found and determined that approval of the Stipulation is in the best interests of the Chapter 11 Estates, their creditors; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Stipulation is APPROVED; and it is further

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<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Stipulation.

ORDERED that the facts described in the Stipulation shall be binding in all respects as to all Claimants who have received due and proper notice of the Stipulation provided, however, that any individual Claimant that is able to demonstrate prejudice by virtue of the approval of this Stipulation will be permitted to argue that the Stipulation does not apply to such Claimant; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York  
October 2, 2013



/s/ James M. Peck

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Honorable James M. Peck  
United States Bankruptcy Judge